

Consumers Illinois Water Company
(a wholly owned subsidiary of Consumers Water Company, a wholly owned subsidiary of
Philadelphia Suburban Corporation)

PROJECTED STATEMENTS OF CAPITAL STRUCTURE
At December 31, 2001 and 2000

| | <u>2001</u> | <u>2000</u> |
|-----------------|---------------------|---------------------|
| LONG-TERM DEBT | \$37,506,715 | \$37,436,695 |
| SHORT-TERM DEBT | 2,400,000 | 2,900,000 |
| PREFERRED STOCK | 398,777 | 398,777 |
| COMMON EQUITY | <u>42,081,285</u> | <u>41,365,381</u> |
| Total | <u>\$82,386,777</u> | <u>\$82,100,853</u> |

See accompanying summary of significant projection
assumptions and accounting policies.

**Consumers Illinois Water Company
Kankakee, Vermillion, and Woodhaven Water Divisions**
(a wholly owned subsidiary of Consumers Water Company, a wholly owned subsidiary of
Philadelphia Suburban Corporation)

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS
AND ACCOUNTING POLICIES**

December 31, 2001 and 2000

1. INTRODUCTION

This projected statement of utility operating income for the year ending December 31, 2001, and the projected statements of rate base and capital structure at December 31, 2001, and 2000 ("Projected Financial Information"), except as discussed below, to the best of management's knowledge and belief, reflect the projected rate base at December 31, 2001, and 2000, the projected utility operating income for the year ending December 31, 2001 of Consumers Illinois Water Company-Kankakee, Vermillion and Woodhaven Water Divisions (the "Company") (a wholly owned subsidiary of Consumers Water Company, a wholly owned subsidiary of Philadelphia Suburban Corporation) and the projected capital structure of Consumers Illinois Water Company at December 31, 2001 and 2000, assuming no change prior to December 31, 2001, in water rates from those rates in effect during 1999. Accordingly, the Projected Financial Information reflects management's judgment as of April 5, 2000, the date of this Projected Financial Information, of the expected conditions and its expected course of action assuming no change prior to December 31, 2001, in water rates.

The Projected Financial Information was prepared in connection with an application to the Illinois Commerce Commission ("ICC") by the Company for increases in water rates and should not be used for any other purpose. The assumptions disclosed herein are those that management believes are significant to the Projected Financial Information. Even if there is no change in water rates from those in effect during 1999, there will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

2. SIGNIFICANT ACCOUNTING POLICIES

The Company's accounting policies used in the preparation of this Projected Financial Information are in conformity with generally accepted accounting principles for regulated public utilities and accounting procedures prescribed by the ICC. The Company follows the provisions of Statement of Financial Accounting Standards ("SFAS") No. 71, which provides guidance for the preparation of financial statements of companies in regulated industries.

Property, Plant and Equipment

The cost of additions to utility plant and replacement of retired units of property is capitalized. Cost includes material, direct labor and such indirect items as engineering and supervision, payroll taxes and benefits, transportation and an allowance for funds used during construction. Repairs, maintenance and minor replacements of property are charged to current operations. The cost of property units retired in the ordinary course of business plus removal cost (less salvage) is charged to accumulated depreciation.

Projected additions to utility plant (net of retirements) as detailed in the Company's capital investment projections are:

| | 2001 | 2000 |
|------------|-------------|-------------|
| Kankakee | \$1,376,313 | \$7,648,776 |
| Vermillion | 1,190,199 | 8,171,678 |
| Woodhaven | 100,878 | 267,447 |

Significant additions in 2000 are the nitrate abatement facility in Vermillion for approximately \$6 million and the installation of new transmission and distribution mains in Kankakee for approximately \$3.5 million.

For financial reporting purposes, depreciation is computed on the straight-line method over the estimated service lives of the assets as approved by the ICC. For income tax reporting purposes, depreciation is computed using applicable tax reporting guidelines (primarily accelerated methods).

Allowance for Funds Used During Construction

The allowance for funds used during construction ("AFUDC") is a non-cash credit which represents the estimated cost of funds used to finance the construction of utility plant. AFUDC is applied to construction projects requiring more than two months to complete. No AFUDC is applied to projects funded by customer advances for construction or contributions in aid of construction. AFUDC includes the net cost of borrowed funds and a rate of return on other funds when used, and is recovered through water rates as the utility plant is depreciated.

Regulatory and Other Long-Term Assets

Unamortized debt issuance expense is amortized over the life of the related debt issue.

Other deferred charges at December 31, 2001 and 2000 consist of water tank painting costs, which are being amortized over periods prescribed by applicable rate orders of the ICC.

Amortization of contributions in aid of construction is recorded using the appropriate depreciation rate for depreciable mains in service at December 31, 1999.

Recognition of Revenues

Water service revenues for financial reporting purposes include amounts billed to customers on a cycle basis and unbilled amounts determined using estimated usage and rates, from the date of the latest meter reading to the end of the accounting period.

Employee and Postretirement Benefits

The Company has a defined benefit pension plan covering substantially all of its employees. Pension benefits are based on years of service and the employee's average salary during the last five years of employment. The Company's funding policy is to contribute an amount that will provide for benefits attributed to service to date and for those expected to be earned in the future by current participants, to the extent deductible for income tax purposes.

In addition to pension benefits, employees retiring from the Company in accordance with the retirement plan provisions are entitled to postretirement health care and life insurance coverage. These benefits are subject to deductibles, copayment provisions and other limitations. The Company may amend or change the plan periodically. In 1997, the Company established a Voluntary Employee Benefit Association.

The Company has adopted the delayed recognition method under which the unrecorded SFAS No. 106 liability as of January 1, 1993, will be amortized to expense on a straight-line basis over a 20-year period.

Dividends

The Company has projected annual dividend payments of \$22,000 to its preferred stockholders. In 2000, the Company has assumed the balance of net income will be retained in the capital structure and will not be paid out in dividends to common shareholders.

3. HYPOTHETICAL ASSUMPTIONS

Water Rates

The preparation of the Projected Financial Information is based on the assumption that the water rates in effect during 1999 will not change prior to December 31, 2001.

The purpose of the Projected Financial Information is to reflect water rates in effect pursuant to the Company's most recent rate order and the Company's projected cost of service for the year ending December 31, 2001. Such information will then be included in the Company's application for an increase in water rates.

4. OPERATING REVENUES

Projected operating revenues were derived by applying the water rates in effect at December 31, 1999 to current and historical water consumption trends adjusted for expected changes in the number and mix of customers during 2001. Historical water consumption trends are based on the last three years of historical data for residential and commercial customers.

5. OPERATING AND MAINTENANCE EXPENSES

As discussed in the following assumptions, operating and maintenance expense items have been projected based on a number of factors. For those areas where firm bids have not been received or other pertinent information is not available, management expects the cost escalator rate to be 1.506% for the years ending December 31, 2001 and 2000. Where appropriate, this cost escalator rate was used in the development of operating and maintenance expense amounts.

Significant components of operating and maintenance expenses include the following:

Salaries, Wages and Employee Benefits

Wage and salary increases are projected for 2000 and 2001 based on inflationary factors plus employee performance. Employee insurance premiums are projected to increase at the inflation rate of 1.506% for the year ending December 31, 2001, which is conservative.

Power

Electrical expenses are projected at constant rates and projected production.

Chemicals

Projected chemical expense is based on discussions with suppliers and expected usage. Expected chemical usage for the year ending December 31, 2001 assumes a normal weather patterns, normal source water quality and no changes in the level of unaccounted for water loss.

Material and Supplies

Materials and supplies expense was projected to increase by the 1.506% inflation rate for 2001, plus additional expenses associated with operating the nitrate abatement facility in Vermillion.

Contractual Services

These services include allocations from Consumers Illinois Water Company and Philadelphia Suburban Corporation for costs such as customer services, administrative personnel, insurance, computer services, engineering, operations and regulatory practices. These expenses are allocated to each division based on equivalent customers for that division. Company management believes the use of equivalent customers approximates the amount of support the division will receive from the Company's corporate structure. Other outside contractors are used for maintenance and other services and expenses are projected based on 1.506% inflation for known or expected contracts.

Transportation Expense

Amount for maintenance transportation expenses are forecasted to increase by the general inflation rate of 1.506% per year through 2001. The composition of transportation equipment is not expected to change through 2001.

Insurance Expense

Amounts for workers' compensation insurance and general liability insurance are projected based on current premiums adjusted for the general inflation rate 1.506% per year through 2001.

Bad Debt Expense

Projected bad debt expense for the year ending December 31, 2001, is based on historical three-year average write-offs as a percentage of revenues, multiplied by budgeted revenues for 2001.

Miscellaneous Expenses

These expenses are primarily composed of postage, telephone, court costs and other administrative and general expenses. In most cases, projected amounts were increased by the general inflation rate of 1.506% per year through 2001.

Depreciation Expense

Utility plant additions and retirements included for purposes of calculating the projected depreciation expense for 2001 are based on the Company's capital investment projections.

6. TAXES ON OPERATING INCOME

General Taxes

General taxes consist of the following:

- Real estate property taxes.
- Invested capital taxes.
- Payroll taxes.
- Miscellaneous taxes.

The projected general taxes expense includes the additional property tax base resulting from projected utility plant additions, projected increased labor costs and increases in invested capital. Real estate property tax projections are based on the most current reassessments and anticipates changes in property tax rates. All other projected tax rates are assumed to remain the same as the rates in effect during the year ended December 31, 1999.

Federal and State Income Tax

The Company uses the liability method of accounting for income taxes. The liability method requires an asset and liability approach for financial accounting and reporting for income taxes rather than the deferred method. The liability method requires the Company to establish to deferred tax assets and liabilities, as appropriate, for all temporary differences and to adjust deferred tax balances to reflect changes in tax rates expected to be in effect during the period the temporary differences reverse. Temporary differences occur because the income tax law either requires or permits certain items to be reported on the Company's income tax return in a different year than they are reported in the financial statements.

Investment tax credits have been deferred and are being amortized to income over the life of the property-giving rise to such credits.

The Company is included in the consolidated income tax returns of Philadelphia Suburban Corporation. Income taxes in the accompanying financial statements, however, have been determined as if the Company prepared its tax returns on a stand-alone basis.

For purposes of this rate case, the deferred income tax expenses have been projected on a company-wide basis and then allocated to each water division. The allocation factor is the water division portion of the asset or liability giving rise to the deferred income tax amount.

The primary reason for the difference between the expected federal income tax expense at the statutory rate of 35% and the projected federal income tax expense included in the projected statement of utility operating income results principally from amortization of investment tax credits and the reversal of excess deferred taxes.

The state income rate is expected to approximate 7.18%.

7. CUSTOMER ADVANCES FROM CONSTRUCTION AND CONTRIBUTION IN AID OF CONSTRUCTION

Projected contributions in aid of construction assumes projects financed by customer advances and contributions are completed in the year the funds are received and that advances and contributions will approximate the projected construction costs required to complete the project. Accordingly, projected customer advances and contributions are credited directly to contributions in aid of constructions and the related depreciation on the contributed property is charged to contributions in aid of construction. The projected balances of contributions in aid of construction at December 31, 2000 and 2001 are unchanged from the December 31, 1999 balances. Company management does not expect any further advances or contribution for Kankakee, Vermillion and Woodhaven Water Division during 2000 and 2001.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 3
Page 1 of 1
Person Responsible: D. Leppert

Proposed Test Year Period: Future

Statement on Assumptions Used in the Forecast

Line

- 1 A) The forecast for the test year contains the same assumptions and methodologies used in forecasts prepared for management or other entities
- 2 such as the Securities and Exchange Commission, security rating companies and agencies, underwriters, and investors.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 B) There are no differences between the assumptions and methodologies used in the forecast forming the basis of the test year selected by CIWC
- 11 and the assumptions and methodologies used in forecasts prepared for management or other entities.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 4
Page 1 of 1
Person Responsible: D. Leppert

Proposed Test Year Period: Future

Statement on Accounting Treatment

Line

- 1 A) The accounting treatment applied to anticipated events and transactions in the forecast is the same as the accounting treatment to be applied in recording the
- 2 events once they have occurred.
- 3
- 4
- 5
- 6
- 7
- 8 B) There are no differences between the accounting treatment applied to anticipated events and transactions in the forecast forming the basis of the test year
- 9 selected by CIWC and the accounting treatment to be applied in recording the event once it has occurred.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future

Schedule H - 5
Page 1 of 1
Person Responsible: D. Leppert

Assumptions Used in the Forecast

Line

- 1 Please refer to testimony and Exhibit 5.1 of David W. Leppert.

Proposed Test Year Period: Future

Inflation

Line

| | | | | | |
|----|---|--|-------------|------------------|---------------------------|
| 1 | Rate of Inflation Applied: 1.506% for General Inflation | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | Account or Budget Item | Description | Dollar Base | Inflation Factor | Inflation Product (C x D) |
| 6 | (A) | (B) | (C) | (D) | (E) |
| 7 | 408 15 | Property Taxes | \$ 110,997 | 1.506% | \$ 1,672 |
| 8 | 604 10 | Employee Health, Life & LTD Insurance Premiums | 215,455 | 1.506% | 3,245 |
| 9 | 604 45 | Training and Education | 7,100 | 1.506% | 107 |
| 10 | 604 50 | Travel & Meeting - Expenses | 4,680 | 1.506% | 70 |
| 11 | 604 55 | Lodging - Expenses | 100 | 1.506% | 2 |
| 12 | 633 | Legal | 60,664 | 1.506% | 914 |
| 13 | 634 10 | CWC Corporate | 545,065 | 1.506% | 8,209 (a) |
| 14 | 634 20 | Shared Services Co. | (51,998) | 1.506% | (783) (a) |
| 15 | 635 | Outside Contractors - Testing | 18,500 | 1.506% | 279 |
| 16 | 636 10 | Outside Contractors - Other | 98,767 | 1.506% | 1,487 |
| 17 | 636 20 | Sludge Hauling | 195,000 | 1.506% | 2,937 |
| 18 | 636 30 | GPU Billing | 110,780 | 1.506% | 1,668 (a) |
| 19 | 636 40 | Pavement Replacement | 50,496 | 1.506% | 760 |
| 20 | 636 50 | Landscaping | 9,000 | 1.506% | 136 |
| 21 | 641 | Leases - Building | 6,700 | 1.506% | 101 |
| 22 | 642 10 | Leases - Rental of Equipment | 21,300 | 1.506% | 321 |
| 23 | 620 10 | Material and Supplies - Other | 97,296 | 1.506% | 1,465 |
| 24 | 620 20 | Laboratory Supplies | 30,456 | 1.506% | 459 |
| 25 | 620 30 | General Office Supplies | 16,080 | 1.506% | 242 |
| 26 | 620 40 | Computer Supplies | 2,880 | 1.506% | 43 |
| 27 | 650 | Transporation | 84,900 | 1.506% | 1,279 |
| 28 | 656 - 659 | Insurance - Vehicle | 119,966 | 1.506% | 1,807 (a) |
| 29 | 660 | Advertising Expense | 27,005 | 1.506% | 407 |
| 30 | 675 15 | Office | 2,500 | 1.506% | 38 |
| 31 | 675 20 | Computer | 1,104 | 1.506% | 17 |
| 32 | 675 25 | Software Support | 2,205 | 1.506% | 33 |
| 33 | 675 30 | Phone Expense | 41,300 | 1.506% | 622 |
| 34 | 675 35 | Postage Expense | 12,000 | 1.506% | 181 |
| 35 | 675 40 | Heating Oil-Gas Expense | 12,300 | 1.506% | 185 |
| 36 | 675 60 | Dues | 13,968 | 1.506% | 210 |

a.) For this item the base x the inflation factor does not equal the 2001 Income Statement amount. This is because the inflation rate was added to the 2000 expense on a Total Company basis prior to allocation to the division. The factor used for allocation changed slightly from 2000 to 2001, depending on the factor used (customers, revenues, etc.) The change in division-to-total-company share of the factor accounts for the difference in the calculations versus the Income Statement.

b.) For this item, the expense of the Remittance Center are based on an allocation of division-to-total-company bills generated. The difference in projected growth rates, and hence bills generated, creates a difference in the allocation by division for 2001 versus 2000. This accounts for the difference in the calculation versus the Income Statement.

c.) This factor is different than the general inflation rate used by the Company for this projection. This difference is due to the fact that the Vermilion County Division has agreed This difference is due to the Vermilion County Division agreeing to a different inflation rate with its vendors for these services.

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

H - 7

Page

1 of 1

Person Responsible:

F. Simpson

Proposed Test Year Period: Future

Proration of Accumulated Deferred Income Taxes

| <u>Line</u> | | <u>Projected</u> <u>12/31/00</u> | <u>Net</u> <u>Additions</u> | <u>Projected</u> <u>12/31/01</u> |
|-------------|-----------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
| 1 | ADIT - Federal & State | \$3,411,142 | \$143,172 | \$3,554,314 |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Proration to reflect average 2001 | | | \$3,482,728 |

Note: Net additions are assumed to be credited to Accumulated Deferred Income Taxes ratably (i.e. 1/12 each month) during the year 2001.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 2000 - 2001

Schedule
Page
Person Responsible:

H - 8
1 of 1
D. Leppert

Calculation of the Average Rate Base

| Line | Rate Base Component (A) | Supporting Schedule (B) | Projected 12/31/00 (C) | 2000 to 2001 Change (D) | Projected 12/31/01 (E) | Ave. Future Test Year (C + E)/2 (F) |
|------|--|-------------------------------|------------------------------|-------------------------------|------------------------------|---|
| 1 | Gross Utility Plant in Service at Orig. Cost | B - 4 | \$47,716,824 | \$1,085,567 | \$48,802,391 | \$48,259,607 |
| | Add: Non-AFUDC CWIP | B - 7 | 98,244 | 0 | 98,244 | 98,244 |
| 2 | Less: Reserve for Accum. Depreciation | B - 6 | 12,437,784 | 1,240,859 | 13,678,643 | 13,058,214 |
| 3 | Net Utility Plant | | \$35,377,283 | -\$155,292 | \$35,221,992 | \$35,299,638 |
| 4 | | | | | | |
| 5 | Additions | | | | | |
| 6 | | | | | | |
| 7 | Deferred Charges | B - 10 | 241,015 | 69,993 | 311,008 | 276,012 |
| 8 | Materials & Supplies | B - 8.1 | 239,581 | 3,411 | 242,991 | 241,286 |
| 9 | Cash Working Capital | | 568,608 | 76,299 | 644,907 | 606,758 |
| 10 | Amort. of Contributions In Aid of Const. | B - 15 | 1,442,810 | 128,814 | 1,571,624 | 1,507,217 |
| 11 | | | | | | |
| 12 | Deductions | | | | | |
| 13 | | | | | | |
| 14 | FAS 87 Pension | B - 87 | 135,835 | 5,276 | 141,110 | 138,472 |
| 15 | Customer Advances | B - 15 | 530,936 | -28,010 | 502,926 | 516,931 |
| 16 | Contributions In Aid of Construction | B - 15 | 8,550,060 | 0 | 8,550,060 | 8,550,060 |
| 17 | Deferred Income Taxes - Total | B - 9 | 2,745,662 | 115,340 | 2,861,001 | 2,803,331 |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Original Cost Rate Base | | \$25,906,805 | \$30,620 | \$25,937,425 | \$25,922,115 |

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

H - 9
1 of 6
D. Leppert

Proposed Test Year Period: Future

Actual Gross Additions and Retirements Compared to Original Budget - Total Company

Period Reported: 1997

| Period Reported: 1997 | | | Actual | Original 1997 | 1997 | Actual | Original 1997 | 1997 |
|-----------------------|---------|---------------------------------------|--------------------|--|-----------|-------------------|---------------|-------------|
| | Account | Utility Plant Account Description | 1997 Gross | Additions | Additions | 1997 | Retirements | Retirements |
| Line | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | | Intangible Plant | | | | | | |
| 2 | 301 | Organization | | | | | | |
| 3 | 302 | Franchises & Consents | | | | | | |
| 4 | | Source of Supply Plant | | | | | | |
| 5 | 303 | Land and Land Rights | | | | | | |
| 6 | 304 | Structures and Improvements | \$116 | Prior to 1999, capital expenditures were budgeted only in total, not by additions and retirements. | | | | |
| 7 | 305 | Collect & Impound Reservoirs | 699 | | | | | |
| 8 | 306 | Lake, River and Other Intakes | 5,417 | | | | | |
| 9 | 307 | Wells and Springs | | | | -21,163 | | |
| 10 | 309 | Supply Mains | | | | | | |
| 11 | | | | | | | | |
| 12 | | Pumping Plant | | | | | | |
| 13 | 303 | Land and Land Rights | | | | | | |
| 14 | 304 | Structures and Improvements | 3,526 | | | -2,500 | | |
| 15 | 310 | Power Generating Equipment | 16,208 | | | -11,812 | | |
| 16 | 311 | Electric Pumping Equipment | | | | | | |
| 17 | | Water Treatment Plant | | | | | | |
| 18 | 303 | Land and Land Rights | | | | | | |
| 19 | 304 | Structures and Improvements | 79,854 | | | -6,096 | | |
| 20 | 320 | Water Treatment Equipment | 42,069 | | | -28,950 | | |
| 21 | | | | | | | | |
| 22 | | Transmission & Dist. Plant | | | | | | |
| 23 | 303 | Land and Land Rights | | | | | | |
| 24 | 304 | Structures and Improvements | 28,182 | | | | | |
| 25 | 330 | Dist. Reservoirs & Standpipes | | | | | | |
| 26 | 331 | T & D Mains | 1,494,980 | | | -29,316 | | |
| 27 | 333 | Services | 849,398 | | | -15,647 | | |
| 28 | 334 | Meters | 596,006 | | | -26,328 | | |
| 29 | 334 | Meter Installations | | | | | | |
| 30 | 335 | Hydrants | 210,337 | | | -10,852 | | |
| 31 | 339 | Other Plant & Misc. Equipment | 0 | | | | | |
| 32 | | General Plant | | | | | | |
| 33 | 303 | Land and Land Rights | | | | | | |
| 34 | 304 | Structures and Improvements | 71,374 | | | -1,111 | | |
| 35 | 344 | Laboratory Equipment | 8,280 | | | -528 | | |
| 36 | 340 | Office Furniture and Equipment | 154,955 | | | -12,218 | | |
| 37 | 342 | Stores Equipment | 9,519 | | | | | |
| 38 | 345 | Power Operated Equipment | 130,266 | | | | | |
| 39 | 346 | Communication Equipment | 53,521 | | | -39,918 | | |
| 40 | 347 | Miscellaneous Equipment | 5,123 | | | -1,793 | | |
| 41 | 341 | Transportation Equipment | 266,721 | | | -55,439 | | |
| 42 | 343 | Tools, Shop and Garage Equip. | 36,552 | | | -29,322 | | |
| 43 | | Sewer Additions - Total | <u>474,123</u> | | | <u>-13,376</u> | | |
| 44 | | Total Utility Plant in Service | <u>\$4,537,226</u> | | | <u>-\$306,369</u> | | |

Proposed Test Year Period: Future

Actual Gross Additions and Retirements Compared to Original Budget - Kankakee Water

Period Reported: 1997

| Line | Account Number (A) | Utility Plant Account Description (B) | Actual 1997 Gross Additions (C) | Original 1997 Additions Budget (D) | 1997 Additions Variance (E) | Actual 1997 Retirements (F) | Original 1997 Retirements Budget (G) | 1997 Retirements Variance (H) |
|------|--------------------------|--|--|---|--------------------------------------|--------------------------------------|---|--|
| 1 | | Intangible Plant | | | | | | |
| 2 | 301 | Organization | \$0 | | | \$0 | | |
| 3 | 302 | Franchises & Consents | 0 | | | 0 | | |
| 4 | | Source of Supply Plant | | | | | | |
| 5 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 6 | 304 | Structures and Improvements | 116 | Prior to 1999, capital expenditures were budgeted | | 0 | | |
| 7 | 305 | Collect & Impound Reservoirs | 0 | | | 0 | | |
| 8 | 306 | Lake, River and Other Intakes | 0 | only in total, not by additions and retirements. | | 0 | | |
| 9 | 307 | Wells and Springs | 0 | | | 0 | | |
| 10 | 309 | Supply Mains | 0 | | | 0 | | |
| 11 | | | | | | | | |
| 12 | | Pumping Plant | | | | | | |
| 13 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 14 | 304 | Structures and Improvements | 3,526 | | | 0 | | |
| 15 | 310 | Power Generating Equipment | 0 | | | 0 | | |
| 16 | 311 | Electric Pumping Equipment | 0 | | | -6,160 | | |
| 17 | | Water Treatment Plant | | | | | | |
| 18 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 19 | 304 | Structures and Improvements | 64,275 | | | -6,096 | | |
| 20 | 320 | Water Treatment Equipment | 16,970 | | | -21,987 | | |
| 21 | | | | | | | | |
| 22 | | Transmission & Dist. Plant | | | | | | |
| 23 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 24 | 304 | Structures and Improvements | 0 | | | 0 | | |
| 25 | 330 | Dist. Reservoirs & Standpipes | 0 | | | 0 | | |
| 26 | 331 | T & D Mains | 487,649 | | | -9,055 | | |
| 27 | 333 | Services | 475,332 | | | -7,134 | | |
| 28 | 334 | Meters | 128,897 | | | -8,180 | | |
| 29 | 334 | Meter Installations | 0 | | | 0 | | |
| 30 | 335 | Hydrants | 15,983 | | | -780 | | |
| 31 | 339 | Other Plant & Misc. Equipment | 0 | | | 0 | | |
| 32 | | General Plant | | | | | | |
| 33 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 34 | 304 | Structures and Improvements | 36,783 | | | 0 | | |
| 35 | 344 | Laboratory Equipment | 4,589 | | | 0 | | |
| 36 | 340 | Office Furniture and Equipment | 99,324 | | | -6,569 | | |
| 37 | 342 | Stores Equipment | 0 | | | 0 | | |
| 38 | 345 | Power Operated Equipment | 92,686 | | | 0 | | |
| 39 | 346 | Communication Equipment | 9,878 | | | -5,375 | | |
| 40 | 347 | Miscellaneous Equipment | 0 | | | 0 | | |
| 41 | 341 | Transportation Equipment | 48,311 | | | -11,552 | | |
| 42 | 343 | Tools, Shop and Garage Equip. | <u>8,328</u> | | | <u>-22,411</u> | | |
| 43 | | | | | | | | |
| 44 | | Total Utility Plant In Service | \$1,492,647 | | | -\$105,299 | | |

Proposed Test Year Period: Future

Actual Gross Additions and Retirements Compared to Original Budget - Total Company

Period Reported: 1998

| Line | Account Number (A) | Utility Plant Account Description (B) | Actual 1998 Gross Additions (C) | Original 1998 Additions Budget (D) | 1998 Additions Variance (E) | Actual 1998 Retirements (F) | Original 1998 Retirements Budget (G) | 1998 Retirements Variance (H) |
|------|--------------------|---------------------------------------|---------------------------------|------------------------------------|-----------------------------|-----------------------------|--------------------------------------|-------------------------------|
| 1 | | Intangible Plant | | | | | | |
| 2 | 301 | Organization | | | | | | |
| 3 | 302 | Franchises & Consents | | | | | | |
| 4 | | Source of Supply Plant | | | | | | |
| 5 | 303 | Land and Land Rights | | | | | | |
| 6 | 304 | Structures and Improvements | \$26 | | | | | |
| 7 | 305 | Collect & Impound Reservoirs | 3,355 | | | | | |
| 8 | 306 | Lake, River and Other Intakes | | | | | | |
| 9 | 307 | Wells and Springs | 17,053 | | | | | |
| 10 | 309 | Supply Mains | | | | | | |
| 11 | | | | | | | | |
| 12 | | Pumping Plant | | | | | | |
| 13 | 303 | Land and Land Rights | | | | | | |
| 14 | 304 | Structures and Improvements | 9,297 | | | | | |
| 15 | 310 | Power Generating Equipment | 5,123 | | | | | |
| 16 | 311 | Electric Pumping Equipment | 82,134 | | | | | |
| 17 | | Water Treatment Plant | | | | | | |
| 18 | 303 | Land and Land Rights | | | | | | |
| 19 | 304 | Structures and Improvements | 740,841 | | | | | |
| 20 | 320 | Water Treatment Equipment | 42,799 | | | | | |
| 21 | | | | | | | | |
| 22 | | Transmission & Dist. Plant | | | | | | |
| 23 | 303 | Land and Land Rights | | | | | | |
| 24 | 304 | Structures and Improvements | 14,105 | | | | | |
| 25 | 330 | Dist. Reservoirs & Standpipes | 249,149 | | | | | |
| 26 | 331 | T & D Mains | 770,155 | | | | | |
| 27 | 333 | Services | 738,387 | | | -17,175 | | |
| 28 | 334 | Meters | 843,844 | | | -4,512 | | |
| 29 | 334 | Meter Installations | | | | -220 | | |
| 30 | 335 | Hydrants | 153,878 | | | -12,214 | | |
| 31 | 339 | Other Plant & Misc. Equipment | 15,729 | | | | | |
| 32 | | General Plant | | | | | | |
| 33 | 303 | Land and Land Rights | | | | | | |
| 34 | 304 | Structures and Improvements | 61,444 | | | | | |
| 35 | 344 | Laboratory Equipment | 4,547 | | | | | |
| 36 | 340 | Office Furniture and Equipment | 602,232 | | | -1,196 | | |
| 37 | 342 | Stores Equipment | 0 | | | | | |
| 38 | 345 | Power Operated Equipment | 12,331 | | | | | |
| 39 | 346 | Communication Equipment | 10,154 | | | | | |
| 40 | 347 | Miscellaneous Equipment | 0 | | | | | |
| 41 | 341 | Transportation Equipment | 103,036 | | | | | |
| 42 | 343 | Tools, Shop and Garage Equip. | 23,482 | | | | | |
| 43 | | Sewer Additions - Total | 782,962 | | | 0 | | |
| 44 | | Total Utility Plant In Service | \$5,286,063 | | | -\$35,317 | | |

Prior to 1999, capital expenditures were budgeted

only in total, not by additions and retirements.

Proposed Test Year Period: Future

Actual Gross Additions and Retirements Compared to Original Budget - Kankakee Water

Period Reported: 1998

| Line | Account Number (A) | Utility Plant Account Description (B) | Actual 1998 Gross Additions (C) | Original 1998 Additions Budget (D) | 1998 Additions Variance (E) | Actual 1998 Retirements (F) | Original 1998 Retirements Budget (G) | 1998 Retirements Variance (H) |
|------|-----------------------|--|--|---|--------------------------------------|--------------------------------------|---|--|
| 1 | | Intangible Plant | | | | | | |
| 2 | 301 | Organization | \$0 | | | \$0 | | |
| 3 | 302 | Franchises & Consents | 0 | | | 0 | | |
| 4 | | Source of Supply Plant | | | | | | |
| 5 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 6 | 304 | Structures and Improvements | 0 | Prior to 1999, capital expenditures were budgeted | | 0 | | |
| 7 | 305 | Collect & Impound Reservoirs | 0 | | | 0 | | |
| 8 | 306 | Lake, River and Other Intakes | 0 | only in total, not by additions and retirements. | | 0 | | |
| 9 | 307 | Wells and Springs | 17,053 | | | 0 | | |
| 10 | 309 | Supply Mains | 0 | | | 0 | | |
| 11 | | | | | | | | |
| 12 | | Pumping Plant | | | | | | |
| 13 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 14 | 304 | Structures and Improvements | 9,297 | | | 0 | | |
| 15 | 310 | Power Generating Equipment | 0 | | | 0 | | |
| 16 | 311 | Electric Pumping Equipment | 2,289 | | | 0 | | |
| 17 | | Water Treatment Plant | | | | | | |
| 18 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 19 | 304 | Structures and Improvements | 666,250 | | | 0 | | |
| 20 | 320 | Water Treatment Equipment | 33,475 | | | 0 | | |
| 21 | | | | | | | | |
| 22 | | Transmission & Dist. Plant | | | | | | |
| 23 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 24 | 304 | Structures and Improvements | 14,105 | | | 0 | | |
| 25 | 330 | Dist. Reservoirs & Standpipes | 6,826 | | | 0 | | |
| 26 | 331 | T & D Mains | 487,169 | | | 0 | | |
| 27 | 333 | Services | 429,437 | | | -17,175 | | |
| 28 | 334 | Meters | 414,355 | | | 0 | | |
| 29 | 334 | Meter Installations | 0 | | | -220 | | |
| 30 | 335 | Hydrants | 67,761 | | | -12,214 | | |
| 31 | 339 | Other Plant & Misc. Equipment | 15,729 | | | 0 | | |
| 32 | | General Plant | | | | | | |
| 33 | 303 | Land and Land Rights | 0 | | | 0 | | |
| 34 | 304 | Structures and Improvements | 28,823 | | | 0 | | |
| 35 | 344 | Laboratory Equipment | 4,281 | | | 0 | | |
| 36 | 340 | Office Furniture and Equipment | 481,634 | | | -1,195 | | |
| 37 | 342 | Stores Equipment | 0 | | | 0 | | |
| 38 | 345 | Power Operated Equipment | 12,331 | | | 0 | | |
| 39 | 346 | Communication Equipment | 0 | | | 0 | | |
| 40 | 347 | Miscellaneous Equipment | 0 | | | 0 | | |
| 41 | 341 | Transportation Equipment | 49,448 | | | 0 | | |
| 42 | 343 | Tools, Shop and Garage Equip. | 9,780 | | | 0 | | |
| 43 | | | | | | | | |
| 44 | | Total Utility Plant In Service | \$2,750,041 | | | -\$30,805 | | |

Proposed Test Year Period: Future

Actual Gross Additions and Retirements Compared to Original Budget - Total Company

Period Reported: 1999

| Line | Account Number (A) | Utility Plant Account Description (B) | Actual 1999 Gross Additions (C) | Original 1999 Additions Budget (D) | 1999 Additions Variance (E) | Actual 1999 Retirements (F) | Original 1999 Retirements Budget (G) | 1999 Retirements Variance (H) |
|------|--------------------|---------------------------------------|---------------------------------|------------------------------------|-----------------------------|-----------------------------|--------------------------------------|-------------------------------|
| 1 | | Intangible Plant | | | | | | |
| 2 | 301 | Organization | \$43,367 | \$0 | \$43,367 | \$0 | \$0 | \$0 |
| 3 | 302 | Franchises & Consents | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | Source of Supply Plant | | | | | | |
| 5 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 304 | Structures and Improvements | 10,948 | 0 | 10,948 | 0 | 0 | 0 |
| 7 | 305 | Collect & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 306 | Lake, River and Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 307 | Wells and Springs | 3,069 | 100,000 | -96,931 | 0 | -5,000 | 5,000 |
| 10 | 309 | Supply Mains | 45,401 | 0 | 45,401 | 0 | 0 | 0 |
| 11 | | | | | | | | |
| 12 | | Pumping Plant | | | | | | |
| 13 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 304 | Structures and Improvements | 4,503 | 0 | 4,503 | 0 | 0 | 0 |
| 15 | 310 | Power Generating Equipment | 71,154 | 0 | 71,154 | 0 | 0 | 0 |
| 16 | 311 | Electric Pumping Equipment | 59,639 | 15,000 | 44,639 | 0 | -962 | 962 |
| 17 | | Water Treatment Plant | | | | | | |
| 18 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 304 | Structures and Improvements | 1,100,280 | 0 | 1,100,280 | 0 | 0 | 0 |
| 20 | 320 | Water Treatment Equipment | 27,619 | 1,248,000 | -1,220,381 | -544 | -4,178 | 3,634 |
| 21 | | | | | | | | |
| 22 | | Transmission & Dist. Plant | | | | | | |
| 23 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304 | Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330 | Dist. Reservoirs & Standpipes | 17,756 | 0 | 17,756 | 0 | 0 | 0 |
| 26 | 331 | T & D Mains | 1,854,837 | 232,000 | 1,622,837 | -12,244 | -26,758 | 14,514 |
| 27 | 333 | Services | 814,360 | 661,000 | 153,360 | 0 | -50,784 | 50,784 |
| 28 | 334 | Meters | 158,979 | 364,000 | -205,021 | 0 | -36,839 | 36,839 |
| 29 | 334 | Meter Installations | 28,321 | 132,000 | -103,679 | 0 | -7,820 | 7,820 |
| 30 | 335 | Hydrants | 174,969 | 128,000 | 46,969 | -5,571 | -10,769 | 5,198 |
| 31 | 339 | Other Plant & Misc. Equipment | 4,730 | 0 | 4,730 | 0 | 0 | 0 |
| 32 | | General Plant | | | | | | |
| 33 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 304 | Structures and Improvements | 22,622 | 0 | 22,622 | 0 | 0 | 0 |
| 35 | 344 | Laboratory Equipment | 1,965 | 36,000 | -34,035 | 0 | -3,816 | 3,816 |
| 36 | 340 | Office Furniture and Equipment | 794,622 | 189,000 | 605,622 | -5,442 | -14,783 | 9,341 |
| 37 | 342 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 345 | Power Operated Equipment | 9,280 | 25,000 | -15,720 | 0 | -1,603 | 1,603 |
| 39 | 346 | Communication Equipment | 0 | 0 | 0 | 0 | -641 | 641 |
| 40 | 347 | Miscellaneous Equipment | 10,860 | 10,000 | 860 | 0 | 0 | 0 |
| 41 | 341 | Transportation Equipment | 23,850 | 25,000 | -1,150 | -14,991 | -1,603 | -13,388 |
| 42 | 343 | Tools, Shop and Garage Equip. | 19,484 | 10,000 | 9,484 | 0 | -641 | 641 |
| 43 | | Sewer Additions - Total | <u>1,427,644</u> | <u>380,000</u> | <u>1,047,644</u> | <u>-29,981</u> | <u>0</u> | <u>-29,981</u> |
| 44 | | Total Utility Plant In Service | <u>\$6,730,259</u> | <u>\$3,555,000</u> | <u>\$3,175,259</u> | <u>-\$68,773</u> | <u>-\$166,197</u> | <u>\$97,424</u> |

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

H - 9
6 of 6
D. Leppert

Proposed Test Year Period: Future

Actual Gross Additions and Retirements Compared to Original Budget - Kankakee Water

Period Reported: 1999

| Line | Account Number (A) | Utility Plant Account Description (B) | Actual 1999 Gross Additions (C) | Original 1999 Additions Budget (D) | 1999 Additions Variance (E) | Actual 1999 Retirements (F) | Original 1999 Retirements Budget (G) | 1999 Retirements Variance (H) |
|------|--------------------|---------------------------------------|---------------------------------|------------------------------------|-----------------------------|-----------------------------|--------------------------------------|-------------------------------|
| 1 | | Intangible Plant | | | | | | |
| 2 | 301 | Organization | \$43,367 | \$0 | \$43,367 | \$0 | \$0 | \$0 |
| 3 | 302 | Franchises & Consents | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | Source of Supply Plant | | | | | | |
| 5 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 304 | Structures and Improvements | 10,974 | 0 | 10,974 | 0 | 0 | 0 |
| 7 | 305 | Collect & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 306 | Lake, River and Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 307 | Wells and Springs | 3,069 | 0 | 3,069 | 0 | 0 | 0 |
| 10 | 309 | Supply Mains | 45,401 | 0 | 45,401 | 0 | 0 | 0 |
| 11 | | | | | | | | |
| 12 | | Pumping Plant | | | | | | |
| 13 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 304 | Structures and Improvements | 812 | 0 | 812 | 0 | 0 | 0 |
| 15 | 310 | Power Generating Equipment | 303 | 0 | 303 | 0 | 0 | 0 |
| 16 | 311 | Electric Pumping Equipment | 24,278 | 15,000 | 9,278 | 0 | -962 | 962 |
| 17 | | Water Treatment Plant | | | | | | |
| 18 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 304 | Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 320 | Water Treatment Equipment | 22,866 | 25,000 | -2,134 | 0 | -1,603 | 1,603 |
| 21 | | | | | | | | |
| 22 | | Transmission & Dist. Plant | | | | | | |
| 23 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304 | Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330 | Dist. Reservoirs & Standpipes | 17,756 | 0 | 17,756 | 0 | 0 | 0 |
| 26 | 331 | T & D Mains | 1,022,916 | 15,000 | 1,007,916 | 0 | -962 | 962 |
| 27 | 333 | Services | 482,100 | 390,000 | 92,100 | -12,244 | -24,999 | 12,755 |
| 28 | 334 | Meters | 69,289 | 90,000 | -20,711 | 0 | -6,410 | 6,410 |
| 29 | 334 | Meter Installations | 22,203 | 25,000 | -2,797 | 0 | -962 | 962 |
| 30 | 335 | Hydrants | 85,764 | 50,000 | 35,764 | -5,571 | -3,205 | -2,366 |
| 31 | 339 | Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | General Plant | | | | | | |
| 33 | 303 | Land and Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 304 | Structures and Improvements | 16,446 | 0 | 16,446 | 0 | 0 | 0 |
| 35 | 344 | Laboratory Equipment | 0 | 10,000 | -10,000 | 0 | -641 | 641 |
| 36 | 340 | Office Furniture and Equipment | 394,156 | 87,000 | 307,156 | 0 | -5,641 | 5,641 |
| 37 | 342 | Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 345 | Power Operated Equipment | 9,280 | 25,000 | -15,720 | 0 | -1,603 | 1,603 |
| 39 | 346 | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 | Miscellaneous Equipment | 7,177 | 10,000 | -2,823 | 0 | -641 | 641 |
| 41 | 341 | Transportation Equipment | 23,850 | 25,000 | -1,150 | 0 | -1,603 | 1,603 |
| 42 | 343 | Tools, Shop and Garage Equip. | 14,292 | 10,000 | 4,292 | 0 | -641 | 641 |
| 43 | | | | | | | | |
| 44 | | Total Utility Plant In Service | \$2,316,300 | \$777,000 | \$1,539,300 | -\$17,815 | -\$49,873 | \$32,058 |

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 10
Page 1 of 6
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Comparison of Budgeted Non-Payroll Expense to Actual - Total Company

| Line | Account Number (A) | Budget Item * / Account Description (B) | Actual 1997 Non-Payroll Expense (C) | 1997 Budget Non-Payroll Expense (D) | 1997 Non-Payroll Variance (E) | 1997 % Variance (F) |
|------|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------|---------------------|
| 1 | 604 | Employee Pensions & Benefits | \$778,455 | \$920,000 | -\$141,545 | -18.18% |
| 2 | 615 | Purchased Power | 1,208,153 | 1,234,000 | -25,847 | -2.14% |
| 3 | 618 | Chemicals | 581,427 | 675,000 | -93,573 | -16.09% |
| 4 | 620 | Materials & Supplies | 423,207 | 480,000 | -56,793 | -13.42% |
| 5 | 631 | Contractual Services - Engineering | 0 | 0 | 0 | #DIV/0! |
| 6 | 632 | Contractual Services - Accounting | 85,825 | 0 | 85,825 | 100.00% |
| 7 | 633 | Contractual Services - Legal | 192,800 | 0 | 192,800 | 100.00% |
| 8 | 634 | Contractual Services - Management | 812,153 | 959,000 | -146,847 | -18.08% |
| 9 | 635 | Contractual Services - Other | 832,067 | 786,000 | 46,067 | 5.54% |
| 10 | 641 - 642 | Lease Expense | 52,046 | 133,000 | -80,954 | -155.54% |
| 11 | 650 | Transportation Expense | 169,953 | 173,000 | -3,047 | -1.79% |
| 12 | 656 - 659 | Insurance Expense | 360,958 | 332,000 | 28,958 | 8.02% |
| 13 | 667 | Regulatory Commission Exp. Amortization | 358,406 | 247,000 | 111,406 | 31.08% |
| 14 | 670 | Bad Debt Expense | 401,940 | 0 | 401,940 | 100.00% |
| 15 | 675 | Miscellaneous Expense | 772,644 | 1,070,000 | -297,356 | -38.49% |
| 16 | | SUB-TOTAL Non-Payroll O&M Expense | 7,030,034 | 7,009,000 | 21,034 | 0.30% |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | Total Non-Payroll Expenses | \$7,030,034 | \$7,009,000 | \$21,034 | 0.30% |
| 21 | | | | | | |

* NOTE - Individual budget items are in some instances different from ICC account number amounts as reflected on C-4 and C-4.1.

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 10
Page 2 of 6
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Comparison of Budgeted Non-Payroll Expense to Actual - Kankakee Water Division

| Line | Account Number (A) | Budget Item * / Account Description (B) | Actual 1997 Non-Payroll Expense (C) | 1997 Budget Non-Payroll Expense (D) | 1997 Non-Payroll Variance (E) | 1997 % Variance (F) |
|------|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------|---------------------|
| 1 | 604 | Employee Pensions & Benefits | \$292,656 | \$418,000 | -\$125,344 | -42.83% |
| 2 | 615 | Purchased Power | 399,845 | 373,000 | 26,845 | 6.71% |
| 3 | 618 | Chemicals | 283,998 | 333,000 | -49,002 | -17.25% |
| 4 | 620 | Materials & Supplies | 175,507 | 231,000 | -55,493 | -31.62% |
| 5 | 631 | Contractual Services - Engineering | 0 | 0 | 0 | #DIV/0! |
| 6 | 632 | Contractual Services - Accounting | 37,677 | 0 | 37,677 | 100.00% |
| 7 | 633 | Contractual Services - Legal | 45,126 | 0 | 45,126 | 100.00% |
| 8 | 634 | Contractual Services - Management | 285,696 | 204,000 | 81,696 | 28.60% |
| 9 | 635 | Contractual Services - Other | 356,447 | 401,000 | -44,553 | -12.50% |
| 10 | 641 - 642 | Lease Expense | 9,717 | 72,000 | -62,283 | -640.97% |
| 11 | 650 | Transportation Expense | 70,885 | 83,000 | -12,115 | -17.09% |
| 12 | 656 - 659 | Insurance Expense | 137,878 | 132,000 | 5,878 | 4.26% |
| 13 | 667 | Regulatory Commission Exp. Amortization | 70,187 | 63,000 | 7,187 | 10.24% |
| 14 | 670 | Bad Debt Expense | 59,635 | 0 | 59,635 | 100.00% |
| 15 | 675 | Miscellaneous Expense | <u>340,849</u> | <u>348,000</u> | <u>-7,151</u> | <u>-2.10%</u> |
| 16 | | SUB-TOTAL Non-Payroll O&M Expense | 2,566,103 | 2,658,000 | -91,897 | -3.58% |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | Total Non-Payroll Expenses | \$2,566,103 | \$2,658,000 | -\$91,897 | -3.58% |
| 21 | | | | | | |

* NOTE - Individual budget items are in some instances different from ICC account number amounts as reflected on C-4 and C-4.1.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 10
Page 3 of 6
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998

Comparison of Budgeted Non-Payroll Expense to Actual - Total Company

| Line | Account Number (A) | Budget Item * / Account Description (B) | Actual 1998 Non-Payroll Expense (C) | 1998 Budget Non-Payroll Expense (D) | 1998 Non-Payroll Variance (E) | 1998 % Variance (1) (F) |
|------|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------|-------------------------|
| 1 | 604 | Employee Pensions & Benefits | \$850,006 | \$687,000 | \$163,006 | 19.18% |
| 2 | 615 | Purchased Power | 1,190,271 | 1,270,200 | -79,929 | -6.72% |
| 3 | 618 | Chemicals | 568,249 | 609,000 | -40,751 | -7.17% |
| 4 | 620 | Materials & Supplies | 480,789 | 405,000 | 75,789 | 15.76% |
| 5 | 631 | Contractual Services - Engineering | 0 | 0 | 0 | #DIV/0! |
| 6 | 632 | Contractual Services - Accounting | 45,300 | 104,100 | -58,800 | -129.80% |
| 7 | 633 | Contractual Services - Legal | 77,858 | 160,800 | -82,942 | -106.53% |
| 8 | 634 | Contractual Services - Management | 1,334,699 | 1,138,400 | 196,299 | 14.71% |
| 9 | 611 & 635 | Contractual Services - Other | 768,644 | 802,000 | -33,356 | -4.34% |
| 10 | 641 - 642 | Lease Expense | 70,125 | 72,000 | -1,875 | -2.67% |
| 11 | 650 | Transportation Expense | 193,564 | 164,000 | 29,564 | 15.27% |
| 12 | 656 - 659 | Insurance Expense | 326,834 | 354,000 | -27,166 | -8.31% |
| 13 | 666 - 667 | Regulatory Commission Exp. Amortization | 440,595 | 497,400 | -56,805 | -12.89% |
| 14 | 670 | Bad Debt Expense | 217,809 | 246,800 | -28,991 | -13.31% |
| 15 | 660 & 675 | Miscellaneous Expense | <u>818,798</u> | <u>1,504,600</u> | <u>-685,802</u> | <u>-83.76%</u> |
| 16 | | SUB-TOTAL Non-Payroll O&M Expense | 7,383,541 | 8,015,300 | -631,759 | -8.56% |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | Total Non-Payroll Expenses | \$7,383,541 | \$8,015,300 | -\$631,759 | -8.56% |
| 21 | | | | | | |

* NOTE - Individual budget items are in some instances different from ICC account number amounts as reflected on C-4 and C-4.1.

(1) For variances of 15% or more, please refer to WP - H10

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 10
Page 4 of 6
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998

Comparison of Budgeted Non-Payroll Expense to Actual - Kankakee Water Division

| Line | Account Number (A) | Budget Item * / Account Description (B) | Actual 1998 Non-Payroll Expense (C) | 1998 Budget Non-Payroll Expense (D) | 1998 Non-Payroll Variance (E) | 1998 % Variance (1) (F) |
|------|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------|-------------------------|
| 1 | 604 | Employee Pensions & Benefits | \$312,086 | \$300,000 | \$12,086 | 3.87% |
| 2 | 615 | Purchased Power | 364,127 | 380,000 | -15,873 | -4.36% |
| 3 | 618 | Chemicals | 275,347 | 325,000 | -49,653 | -18.03% |
| 4 | 620 | Materials & Supplies | 220,480 | 219,000 | 1,480 | 0.67% |
| 5 | 631 | Contractual Services - Engineering | 15,138 | 0 | 15,138 | 100.00% |
| 6 | 632 | Contractual Services - Accounting | 0 | 80,135 | -80,135 | #DIV/0! |
| 7 | 633 | Contractual Services - Legal | 17,496 | 127,756 | -110,260 | -630.20% |
| 8 | 634 | Contractual Services - Management | 1,099,053 | 701,656 | 397,397 | 36.16% |
| 9 | 611 & 635 | Contractual Services - Other | 301,082 | 330,453 | -29,371 | -9.76% |
| 10 | 641 - 642 | Lease Expense | 16,804 | 16,000 | 804 | 4.78% |
| 11 | 650 | Transportation Expense | 71,726 | 80,000 | -8,274 | -11.54% |
| 12 | 656 - 659 | Insurance Expense | 96,822 | 118,000 | -21,178 | -21.87% |
| 13 | 666 - 667 | Regulatory Commission Exp. Amortization | 148,471 | 173,863 | -25,392 | -17.10% |
| 14 | 670 | Bad Debt Expense | 63,770 | 29,119 | 34,651 | 54.34% |
| 15 | 660 & 675 | Miscellaneous Expense | <u>263,406</u> | <u>210,018</u> | <u>53,388</u> | <u>20.27%</u> |
| 16 | | SUB-TOTAL Non-Payroll O&M Expense | 3,265,808 | 3,091,000 | 174,808 | 5.35% |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | Total Non-Payroll Expenses | \$3,265,808 | \$3,091,000 | \$174,808 | 5.35% |
| 21 | | | | | | |

* NOTE - Individual budget items are in some instances different from ICC account number amounts as reflected on C-4 and C-4.1.

(1) For variances of 15% or more, please refer to WP - H10

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 10
Page 5 of 6
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1999

Comparison of Budgeted Non-Payroll Expense to Actual - Total Company

| Line | Account Number (A) | Budget Item * / Account Description (B) | Actual 1999 Non-Payroll Expense (C) | 1999 Budget Non-Payroll Expense (D) | 1999 Non-Payroll Variance (E) | 1999 % Variance (F) |
|------|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------|---------------------|
| 1 | 604 | Employee Pensions & Benefits | \$997,427 | \$1,055,000 | -\$57,573 | -5.77% |
| 2 | 615 | Purchased Power | 1,190,284 | 1,216,000 | -25,716 | -2.16% |
| 3 | 618 | Chemicals | 587,534 | 693,000 | -105,466 | -17.95% |
| 4 | 620 | Materials & Supplies | 411,137 | 414,000 | -2,863 | -0.70% |
| 5 | 631 | Contractual Services - Engineering | 9,922 | | 9,922 | 100.00% |
| 6 | 632 | Contractual Services - Accounting | 92,823 | 0 | 92,823 | 100.00% |
| 7 | 633 | Contractual Services - Legal | 135,990 | 0 | 135,990 | 100.00% |
| 8 | 634 | Contractual Services - Management | 1,435,112 | 1,113,000 | 322,112 | 22.45% |
| 9 | 635 | Contractual Services - Other | 1,189,888 | 604,000 | 585,888 | 49.24% |
| 10 | 641 - 642 | Lease Expense | 78,169 | 90,000 | -11,831 | -15.14% |
| 11 | 650 | Transportation Expense | 216,528 | 149,000 | 67,528 | 31.19% |
| 12 | 656 - 659 | Insurance Expense | 334,186 | 362,000 | -27,814 | -8.32% |
| 13 | 667 | Regulatory Commission Exp. Amortization | 416,364 | 176,000 | 240,364 | 57.73% |
| 14 | 670 | Bad Debt Expense | 282,651 | 0 | 282,651 | 100.00% |
| 15 | 675 | Miscellaneous Expense | 385,729 | 996,000 | -610,271 | -158.21% |
| 16 | | SUB-TOTAL Non-Payroll O&M Expense | 7,763,744 | 6,868,000 | 895,744 | 11.54% |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | Total Non-Payroll Expenses | \$7,763,744 | \$6,868,000 | \$895,744 | 11.54% |
| 21 | | | | | | |

* NOTE - Individual budget items are in some instances different from ICC account number amounts as reflected on C-4 and C-4.1.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 10
Page 6 of 6
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1999

Comparison of Budgeted Non-Payroll Expense to Actual - Kankakee Water Division

| Line | Account Number (A) | Budget Item * / Account Description (B) | Actual 1999 Non-Payroll Expense (C) | 1999 Budget Non-Payroll Expense (D) | 1999 Non-Payroll Variance (E) | 1999 % Variance (F) |
|------|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------|---------------------|
| 1 | 604 | Employee Pensions & Benefits | \$415,599 | \$302,172 | \$113,427 | 27.29% |
| 2 | 615 | Purchased Power | 421,386 | 364,343 | 57,043 | 13.54% |
| 3 | 618 | Chemicals | 278,026 | 274,778 | 3,248 | 1.17% |
| 4 | 620 | Materials & Supplies | 180,590 | 182,592 | -2,002 | -1.11% |
| 5 | 631 | Contractual Services - Engineering | 0 | 0 | 0 | #DIV/0! |
| 6 | 632 | Contractual Services - Accounting | 0 | 0 | 0 | #DIV/0! |
| 7 | 633 | Contractual Services - Legal | 48,665 | 46,032 | 2,633 | 5.41% |
| 8 | 634 | Contractual Services - Management | 994,663 | 815,844 | 178,819 | 17.98% |
| 9 | 635 | Contractual Services - Other | 508,884 | 369,240 | 139,644 | 27.44% |
| 10 | 641 - 642 | Lease Expense | 24,248 | 13,512 | 10,736 | 44.28% |
| 11 | 650 | Transportation Expense | 109,465 | 73,752 | 35,713 | 32.63% |
| 12 | 656 - 659 | Insurance Expense | 117,065 | 94,128 | 22,937 | 19.59% |
| 13 | 667 | Regulatory Commission Exp. Amortization | 204,995 | 202,896 | 2,099 | 1.02% |
| 14 | 670 | Bad Debt Expense | 95,895 | 41,076 | 54,819 | 57.17% |
| 15 | 675 | Miscellaneous Expense | <u>116,100</u> | <u>260,016</u> | <u>-143,916</u> | <u>-123.96%</u> |
| 16 | | SUB-TOTAL Non-Payroll O&M Expense | 3,515,581 | 3,040,381 | 475,200 | 13.52% |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | Total Non-Payroll Expenses | \$3,515,581 | \$3,040,381 | \$475,200 | 13.52% |
| 21 | | | | | | |

* NOTE - Individual budget items are in some instances different from ICC account number amounts as reflected on C-4 and C-4.1.

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 1 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Budgeted Payroll Expense - Total Company

| Line | Account Number (A) | Account Description (B) | Actual 1997 Payroll Expense (C) | 1997 Budget Payroll Expense (D) | 1997 Payroll Variance (E) | 1997 % Variance (F) |
|------|--------------------|---|---------------------------------|---------------------------------|---------------------------|---------------------|
| 1 | 601 - 603 | Source of Supply - Operations | \$190,105 | \$193,600 | -\$3,495 | -1.84% |
| 2 | | | | | | |
| 3 | 601 - 603 | Source of Supply - Maintenance | 74,094 | 75,500 | -1,406 | -1.90% |
| 4 | | | | | | |
| 5 | 601 - 603 | Water Treatment - Operations | 477,448 | 486,200 | -8,752 | -1.83% |
| 6 | | | | | | |
| 7 | 601 - 603 | Water Treatment - Maintenance | 150,906 | 153,700 | -2,794 | -1.85% |
| 8 | | | | | | |
| 9 | 601 - 603 | Transmission and Distribution - Operations | 437,716 | 445,700 | -7,984 | -1.82% |
| 10 | | | | | | |
| 11 | 601 - 603 | Transmission and Distribution - Maintenance | 322,183 | 328,100 | -5,917 | -1.84% |
| 12 | | | | | | |
| 13 | 601 - 603 | Customer Accounts Expense | 428,303 | 436,100 | -7,797 | -1.82% |
| 14 | | | | | | |
| 15 | 601 - 603 | Admin. & General Expense | 607,029 | 618,100 | -11,071 | -1.82% |
| 16 | | | | | | |
| 17 | 601 - 603 | Sewer Related Payroll | 490,813 | 565,000 | -74,187 | -15.12% |
| 18 | | SUB-TOTAL Payroll O&M Expense | 3,178,597 | 3,302,000 | -123,403 | -3.88% |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | Total Payroll Expense | \$3,178,597 | \$3,302,000 | -\$123,403 | -3.88% |
| 23 | | | | | | |

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 2 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Budgeted Payroll Expense - Kankakee Water Division

| Line | Account Number (A) | Account Description (B) | Actual 1997 Payroll Expense (C) | 1997 Budget Payroll Expense (D) | 1997 Payroll Variance (E) | 1997 % Variance (F) |
|------|--------------------|---|---------------------------------|---------------------------------|---------------------------|---------------------|
| 1 | 601 - 603 | Source of Supply - Operations | \$116,982 | \$128,000 | -\$11,018 | -9.42% |
| 2 | | | | | | |
| 3 | 601 - 603 | Source of Supply - Maintenance | 64,857 | 71,000 | -6,143 | -9.47% |
| 4 | | | | | | |
| 5 | 601 - 603 | Water Treatment - Operations | 170,430 | 186,500 | -16,070 | -9.43% |
| 6 | | | | | | |
| 7 | 601 - 603 | Water Treatment - Maintenance | 75,444 | 82,600 | -7,156 | -9.49% |
| 8 | | | | | | |
| 9 | 601 - 603 | Transmission and Distribution - Operations | 219,446 | 240,200 | -20,754 | -9.46% |
| 10 | | | | | | |
| 11 | 601 - 603 | Transmission and Distribution - Maintenance | 224,001 | 245,200 | -21,199 | -9.46% |
| 12 | | | | | | |
| 13 | 601 - 603 | Customer Accounts Expense | 139,199 | 152,400 | -13,201 | -9.48% |
| 14 | | | | | | |
| 15 | 601 - 603 | Admin. & General Expense | 217,053 | 237,700 | -20,647 | -9.51% |
| 16 | | | | | | |
| 17 | 601 - 603 | Other | 8,910 | 7,500 | 1,410 | 15.82% |
| 18 | | SUB-TOTAL Payroll O&M Expense | 1,236,322 | 1,351,100 | -114,778 | -9.28% |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | Total Payroll Expense | \$1,236,322 | \$1,351,000 | -\$114,778 | -9.28% |
| 23 | | | | | | |

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 3 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998

Budgeted Payroll Expense - Total Company

| Line | Account Number (A) | Account Description (B) | Actual 1998 Payroll Expense (C) | 1998 Budget Payroll Expense (D) | 1998 Payroll Variance (E) | 1998 % Variance (F) |
|------|--------------------|---|---------------------------------|---------------------------------|---------------------------|---------------------|
| 1 | 601 - 603 | Source of Supply - Operations | \$224,411 | \$174,000 | \$50,411 | 22.46% |
| 2 | | | | | | |
| 3 | 601 - 603 | Source of Supply - Maintenance | 69,127 | 53,600 | 15,527 | 22.46% |
| 4 | | | | | | |
| 5 | 601 - 603 | Water Treatment - Operations | 489,126 | 379,400 | 109,726 | 22.43% |
| 6 | | | | | | |
| 7 | 601 - 603 | Water Treatment - Maintenance | 186,696 | 144,800 | 41,896 | 22.44% |
| 8 | | | | | | |
| 9 | 601 - 603 | Transmission and Distribution - Operations | 500,451 | 388,100 | 112,351 | 22.45% |
| 10 | | | | | | |
| 11 | 601 - 603 | Transmission and Distribution - Maintenance | 236,064 | 183,100 | 52,964 | 22.44% |
| 12 | | | | | | |
| 13 | 601 - 603 | Customer Accounts Expense | 388,617 | 301,400 | 87,217 | 22.44% |
| 14 | | | | | | |
| 15 | 601 - 603 | Admin. & General Expense | 788,550 | 611,600 | 176,950 | 22.44% |
| 16 | | | | | | |
| 17 | 601 - 603 | Sewer Related Payroll | <u>394,737</u> | <u>440,000</u> | <u>-45,263</u> | <u>-11.47%</u> |
| 18 | | SUB-TOTAL Payroll O&M Expense | 3,277,779 | 2,676,000 | 601,779 | 18.36% |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | Total Payroll Expense | \$3,277,779 | \$2,676,000 | \$601,779 | 18.36% |
| 23 | | | | | | |

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 4 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998

Budgeted Payroll Expense - Kankakee Water Division

| Line | Account Number (A) | Account Description (B) | Actual 1998 Payroll Expense (C) | 1998 Budget Payroll Expense (D) | 1998 Payroll Variance (E) | 1998 % Variance (F) |
|------|--------------------|---|---------------------------------|---------------------------------|---------------------------|---------------------|
| 1 | 601 - 603 | Source of Supply - Operations | \$100,509 | \$97,900 | \$2,609 | 2.60% |
| 2 | | | | | | |
| 3 | 601 - 603 | Source of Supply - Maintenance | 55,724 | 54,300 | 1,424 | 2.56% |
| 4 | | | | | | |
| 5 | 601 - 603 | Water Treatment - Operations | 146,431 | 142,700 | 3,731 | 2.55% |
| 6 | | | | | | |
| 7 | 601 - 603 | Water Treatment - Maintenance | 64,820 | 63,200 | 1,620 | 2.50% |
| 8 | | | | | | |
| 9 | 601 - 603 | Transmission and Distribution - Operations | 188,544 | 183,700 | 4,844 | 2.57% |
| 10 | | | | | | |
| 11 | 601 - 603 | Transmission and Distribution - Maintenance | 192,458 | 187,500 | 4,958 | 2.58% |
| 12 | | | | | | |
| 13 | 601 - 603 | Customer Accounts Expense | 119,597 | 116,500 | 3,097 | 2.59% |
| 14 | | | | | | |
| 15 | 601 - 603 | Admin. & General Expense | 186,488 | 181,600 | 4,888 | 2.62% |
| 16 | | | | | | |
| 17 | 601 - 603 | Other | <u>7,656</u> | <u>7,500</u> | <u>156</u> | <u>2.04%</u> |
| 18 | | SUB-TOTAL Payroll O&M Expense | 1,062,227 | 1,034,900 | 27,327 | 2.57% |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | Total Payroll Expense | \$1,062,227 | \$1,035,000 | \$27,327 | 2.57% |
| 23 | | | | | | |

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 5 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1999

Budgeted Payroll Expense - Total Company

| Line | Account Number (A) | Account Description (B) | Actual 1999 Payroll Expense (C) | 1999 Budget Payroll Expense (D) | 1999 Payroll Variance (E) | 1999 % Variance (F) |
|------|--------------------|---|---------------------------------|---------------------------------|---------------------------|---------------------|
| 1 | 601 - 603 | Source of Supply | \$56,928 | \$50,300 | \$6,628 | 11.64% |
| 2 | | | | | | |
| 3 | 601 - 603 | Pumping - Operations | 192,986 | 170,300 | 22,686 | 11.76% |
| 4 | | | | | | |
| 5 | 601 - 603 | Pumping - Maintenance | 38,462 | 33,900 | 4,562 | 11.86% |
| 6 | | | | | | |
| 7 | 601 - 603 | Water Treatment - Operations | 535,702 | 472,700 | 63,002 | 11.76% |
| 8 | | | | | | |
| 9 | 601 - 603 | Water Treatment - Maintenance | 107,614 | 94,900 | 12,714 | 11.81% |
| 10 | | | | | | |
| 11 | 601 - 603 | Transmission and Distribution - Operations | 309,761 | 273,300 | 36,461 | 11.77% |
| 12 | | | | | | |
| 13 | 601 - 603 | Transmission and Distribution - Maintenance | 384,315 | 339,000 | 45,315 | 11.79% |
| 14 | | | | | | |
| 15 | 601 - 603 | Customer Accounts Expense | 738,521 | 651,500 | 87,021 | 11.78% |
| 16 | | | | | | |
| 17 | 601 - 603 | Admin. & General Expense | 761,928 | 672,200 | 89,728 | 11.78% |
| 18 | | | | | | |
| 19 | 601 - 603 | Sewer Related Payroll | <u>395,898</u> | <u>429,000</u> | <u>-33,102</u> | <u>-8.36%</u> |
| 20 | | SUB-TOTAL Payroll O&M Expense | 3,522,115 | 3,187,100 | 335,015 | 9.51% |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | Total Payroll Expense | \$3,522,115 | \$3,187,000 | \$335,015 | 9.51% |
| 25 | | | | | | |